

Voluntary Disclosure Request

Issued under authority of P.A. 221 of 1998.

Legal Name of Entity (Company Name/Person, hereafter referred to as company)	Federal Employee Identification Number (FEIN) or SSN
Contact Information	
Representative Name	Representative's Title
Representative Address	Telephone Number
	Fax Number
City, State, ZIP Code	Email Address
1. The company requests Voluntary Disclosure for the following taxes:	
<input type="checkbox"/> Yes Use Tax <input type="checkbox"/> No, indicate reason. <input type="checkbox"/> exempt <input type="checkbox"/> already filing <input type="checkbox"/> other (explain) _____ Describe how the product is used by your customer(s) _____	
<input type="checkbox"/> Yes Individual Income Tax (IIT) (for Sole Proprietor, Estate, Trust, S-Corp, Partnership, LP, LLP, LLC, QSub or QSST) <input type="checkbox"/> No, indicate reason. <input type="checkbox"/> activity of company protected by PL 86-272 <input type="checkbox"/> C-Corp member(s) only <input type="checkbox"/> already filing <input type="checkbox"/> other (explain) _____	
If Yes for IIT, indicate the number of members. <input type="checkbox"/> Individuals (Husband and wife are considered one if joint federal return filed) <input type="checkbox"/> S-Corp(s) <input type="checkbox"/> C-Corp(s) <input type="checkbox"/> Partnership(s) <input type="checkbox"/> Trust(s) <input type="checkbox"/> Estate(s) <input type="checkbox"/> LP(s) <input type="checkbox"/> LLP(s) <input type="checkbox"/> LLC(s) <input type="checkbox"/> QSub(s) or QSST(s)	
<input type="checkbox"/> The company has more than one non-resident member with an individual income tax filing responsibility in Michigan due to the activities of the company, and intends to file composite income tax returns on behalf of the members.	
<input type="checkbox"/> The non-resident member(s) intend(s) to file income tax returns on their own behalf.	
<input type="checkbox"/> Yes Single Business Tax (SBT) <input type="checkbox"/> No, indicate reason. <input type="checkbox"/> already filing <input type="checkbox"/> under filing threshold <input type="checkbox"/> exempt (explain) _____ <input type="checkbox"/> other (explain): _____	
2. Lookback Information	
For SBT only indicate if the Company qualifies for a 4-year lookback period per MCL 205.30c(11)(a)(ii) or a 3-year lookback period per MCL 205.30c(11)(a)(iii). ___ 4-year: Standard agreement totaling at least 48 months ___ 3-year: Tax returns were filed in another state for a tax based on net income that included sales in the numerator of the apportionment formula that now must be included in the numerator of the apportionment formula under the Single Business Tax Act, and those sales increased the net tax liability to that state. The returns for the fourth year back were filed in the State of _____ by the member(s) (shareholder(s)/partner(s)/individual).	
Companies that request a 3-year lookback must provide copies of the following information for the fourth year back : 1) Page one of the federal return 2) Specific pages from the state return showing Michigan sales were included in the tax determination (include apportionment schedule). 3) A state-by-state breakdown of apportioned sales if returns were filed in multiple states.	
If the company is a flow-through entity and is not required to file a state return, include copies of page one of the company's federal return and the majority member's : 1) K-1. 2) Page one of the federal return and Schedule E. 3) State return showing member's share of income/loss was included in the tax determination. (Send applicable pages only.)	
If the company is a sole proprietor, submit copies of the individual's : 1) Page one of the federal return and Schedules C and E. 2) State return, showing income/loss was included in the tax determination. (Send applicable pages only.)	
The information must be provided with this request.	
For all taxes indicate if the company is requesting a lookback period less than 48 months due to lack of nexus, and explain reason for change in nexus below: Date Company became subject to Michigan's tax jurisdiction (mm/dd/yyyy) ____/____/_____ Date Company was no longer subject to Michigan's tax jurisdiction (mm/dd/yyyy) ____/____/_____ Explain: _____	

a.) Does the Company currently pay Michigan taxes?..... ☐ Yes ☐ No
If yes, please list the tax types: _____

b.) Does the Company file on a ☐ calendar or ☐ fiscal year? (mm/dd) ____/____
Is the most recent completed tax year on federal extension?..... ☐ Yes ☐ No
If yes, please indicate the extended due date (mm/dd/yyyy) ____/____/____

c.) What is the Company's organization type? ☐ Sole Proprietor ☐ S-Corp ☐ C-Corp ☐ Partnership ☐ Trust
☐ Estate ☐ LP ☐ LLP ☐ LLC ☐ QSub or QSST
Did the Company have any changes in FEIN, ownership, organization type, mergers or
restructures that occurred during the last five years?..... ☐ Yes ☐ No
If yes, please describe: _____

d.) Were there any changes in the Company's calendar or fiscal year during the last five years?..... ☐ Yes ☐ No
If yes, please describe: _____

e.) **For Limited Liability Companies (LLC) and Owners:**
The Company is an LLC..... ☐ Yes ☐ No
The Company owns one or more single member disregarded entities..... ☐ Yes ☐ No
The LLC is taxed at the federal level as a:
☐ multi member corporation ☐ partnership ☐ single member corporation ☐ single member disregarded entity
List entity type(s) of member(s) _____
Date LLC election was made (mm/dd/yyyy) ____/____/____
Tax period on federal return for year LLC election made. (mm/dd/yyyy) beginning ____/____/____ end ____/____/____

f.) **For Subchapter S Corporation Subsidiaries (QSub) or Trusts (QSST) and Owners:**
The Company is a QSub or QSST ☐ Yes ☐ No
The Company is the owner of a (QSub) or (QSST)..... ☐ Yes ☐ No
Date QSub or QSST election was made (mm/dd/yyyy) ____/____/____
Tax period on federal return for year QSub/QSST election made, (mm/dd/yyyy) beginning ____/____/____ end ____/____/____

The Company:

-- Is a prior-filer for the tax(es) covered by the agreement? Prior filing includes a monthly, quarterly or annual return, an estimated return, or an extension request submitted with payment. ☐ Yes ☐ No

-- Has been contacted by the department or its agents regarding the tax(es) disclosed. Contact means any notification of an impending audit, review, notice of intent to assess, assessment, final letter of inquiry, or subpoena from the Department. Previous contact does not mean an initial letter of inquiry from Discovery. ☐ Yes ☐ No

-- Is currently under audit by the Department of Treasury or under investigation by the State Police, Attorney General, or local law enforcement agency for the tax(es) disclosed. ☐ Yes ☐ No

-- Is currently the subject of a civil action or criminal prosecution involving the tax(es) covered in the agreement. ☐ Yes ☐ No

5. Authorization for Voluntary Disclosure Process

Signature	Typed Name of Officer or Representative	Date
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Discovery and Tax Enforcement Division
Michigan Department of Treasury
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